

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
BILLINGS DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

JAMES W. KISLING,

Defendant.

CR 19-154-BLG-SPW-TJC-1

**FINDINGS AND
RECOMMENDATION OF
U.S. MAGISTRATE JUDGE**

The Defendant, by consent, appeared before me under Fed. R. Crim. P. 11 and entered a plea of guilty to Counts I and II of the Information which charges the crimes of tax evasion in violation of 26 U.S.C. § 7201.

After examining the Defendant under oath, the Court determined:

1. That the Defendant is fully competent and capable of entering an informed and voluntary plea to the criminal offenses charged against him;
2. That the Defendant is aware of the nature of the charges against him and the consequences of pleading guilty to the charges;
3. That the Defendant fully understands his pertinent constitutional rights and the extent to which he is waiving those rights by pleading guilty to the criminal offenses charged against him; and

4. That his plea of guilty to the criminal offenses charged against him is knowingly and voluntarily entered, and is supported by independent factual grounds sufficient to prove each of the essential elements of the offenses charged.

The Court further concludes that the Defendant had adequate time to review the Plea Agreement with counsel, that Defendant fully understands each and every provision of the agreement and that all of the statements in the Plea Agreement are true.

Therefore, I recommend that the Defendant be adjudged guilty of the charges in Counts I and II of the Information and that sentence be imposed.

Objections to these Findings and Recommendation are waived unless filed and served within fourteen (14) days after the filing of the Findings and Recommendation. 28 U.S.C. § 636(b)(1)(B); Fed. R. Crim. P 59(b)(2).

DATED this 31st day of December, 2019.



TIMOTHY J. CAVAN
United States Magistrate Judge